

**EXHIBIT C**

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONAL BY  
SEVERSON & WERSON, P.C. ON BEHALF OF THE DEBTORS FOR THE PERIOD  
MAY 1, 2013 THROUGH AUGUST 31, 2013**

<b>Name of Professional Individual</b>	<b>Department and Licensure</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
<b>Partners</b>				
<b>Chilton, Jan</b>	Appellate	490.50	5.3	2599.65
<b>Cram, Donald</b>	Bankruptcy 1992	\$337.50	37.2	12555.00
<b>Hankins, Suzanne</b>	Financial Svcs. 1992	\$333.00	7.5	2497.50
<b>Sullivan, John</b>	Financial Svcs. 1980	\$427.50	31.6	13509.00
<b>Sullivan, Mary Kate</b>	Financial Svcs. 1995	\$270.00	118.50	31995.00
<b>Wraight, Mark</b>	Financial Svcs. 2003	\$274.50	4.50	1235.25
<b>Associates</b>				
<b>Abbott, Thomas</b>	Financial Svcs. 2006	\$270.00	1.2	324.00
<b>Barasch, Adam</b>	Bankruptcy 2008	\$292.50	6.0	1755.00
<b>Buell, Edward</b>	Financial Svcs. 2005	\$279.00	22.4	6249.60
<b>Cross, Michael</b>	Financial Svcs. 2010	\$238.50	14.00	3339.00
<b>Dykstra, Jonathan</b>	Financial Svcs. 2008	\$238.50	4.7	1157.40
<b>Esposito, Matthew</b>	Financial Svcs. 2002	\$279.00	41.4	11550.60
<b>Franich, Kerry</b>	Financial Svcs. 2006	\$270.00	3.2	864.00
<b>Gandy, Robert</b>	Financial Svcs. 2003	\$274.50	9.6	2635.20
<b>Givental, Alisa</b>	Financial Svcs. 2010	\$238.50	19.1	4555.35
<b>Glasser, Dana</b>	Financial Svcs. 2007	\$274.50	18.1	2141.10
<b>Grewal, Gurinder S.</b>	Financial Svcs. 2011	\$234.00	6.4	1567.80
<b>Gruber, Megan</b>	Financial Svcs. 2006	\$261.00	4.4	1148.40
<b>Holmes, Toriana</b>	Financial Svcs. 2008	\$225.00	20.9	2442.60
<b>Andrews, M. Elizabeth</b>	Appellate 2009	\$261.00	39.3	10257.30
<b>Ito, Ryan</b>	Financial Svcs. 2007	\$247.50	3.2	792.00
<b>Ives, Jon</b>	Appellate 2004	\$279.00	6.5	1813.50
<b>Kelly, Megan</b>	Financial Svcs. 2007	\$234.00	11.1	2597.40
<b>Kemp, Erik</b>	Financial Svcs. 2006	\$274.50	8.9	2443.05
<b>Kornberg, Bernard</b>	Bankruptcy 2007	\$234.00	12.9	3018.60
<b>Ladi, Laszlo</b>	Financial Svcs. 2012	\$256.50	9.4	2411.10
<b>Liu, David</b>	Financial Svcs. 2001	\$288.00	70.6	23299.20
<b>Meyer, Charles T.</b>	Financial Svcs.	\$285.00	.8	228.00
<b>Miller, Kenneth S.</b>	Financial Svcs. 2012	\$256.50	14.6	3744.90
<b>Minegar, Andrew L.</b>	Financial Svcs.	\$256.50	.7	179.55
<b>Nowlin, Marlene</b>	Financial Svcs. 1991	\$306.00	5.1	1560.60
<b>Paese, Kimberly</b>	Financial Svcs. 2008	\$265.50	2.8	743.40
<b>Riedman, Natilee</b>	Financial Svcs. 2008	\$238.50	8.9	2122.65
<b>Roman, Eleanor</b>	Financial Svcs. 1995	\$306.00	34.00	10404.00
<b>Saelao, Rebecca</b>	Financial Svcs. 2002	\$288.00	269.8	77702.40
<b>Schindler, Maria</b>	Financial Svcs. 2011	\$216.00	6.4	1382.40
<b>Sears, Alex</b>	Financial Svcs. 2004	\$288.00	.2	57.60
<b>Shaham, Yaron</b>	Financial Svcs. 2001	\$238.50	32.0	7632.00
<b>Wendlenner, Kurt S.</b>	Financial Svcs. 2005	\$265.50	7.8	2070.90
<b>Whittemore, Brian</b>	Financial Svcs. 2006	\$265.50	11.7	3106.35
<b>Wood, Andrew</b>	Financial Svcs. 2011	\$225.00	4.1	922.50
<b>Paralegals</b>				
<b>Tarwater, Linda</b>	Financial Svcs. N/A	\$ 130.50	4.1	535.05
<b>Tilton, Seana</b>	Financial Svcs. N/A	\$ 130.50	9.1	941.85
<b>Brown, Kimberly K.</b>	Financial Svcs. N/A	\$ 148.50	3.5	519.75
<b>Li, Shan</b>	Financial Svcs. N/A	\$ 130.50	.5	65.25
<b>Romell, Clair</b>	Financial Svcs. N/A	\$ 130.50	11.0	1435.50
<b>Spann, Joel</b>	Financial Svcs. N/A	\$ 130.50	.9	117.45
<b>Johnson, Betty J.</b>	Financial Svcs. N/A	\$ 130.50	1.1	143.55
<b>Lee, Kristina P.</b>	Financial Svcs. N/A	\$ 76.50	3.7	283.05
<b>Negret, Jennifer</b>	Financial Svcs. N/A	\$ 130.50	2.9	378.45
<b>Webb, Gilla</b>	Financial Svcs. N/A	\$ 130.50	36.0	4698.00

Professionals Totals	Blended Rate		
Total Fees Incurred	\$246.12	1009.60	\$271,728.75